Chapter IX.—Conservator's Control over Accounts.

75. The duties of the Conservator with regard to the accounts of Forest expenditure are to exercise a strict control over the whole outlay for Conservancy and Works and to examine the charges on account of travelling allowance and contingencies. To facilitate the exercise of this control, the Conservator is furnished monthly, by the Divisional Officers, with duplicate copies of the Abstracts of Receipts and Expenditure, Form 14, submitted to Audit, *vide* Article 63. *See* also Article 80. 448A-54 (i).

76. The Conservator is further required specially to control the adjustment of advances and for this purpose the monthly abstracts of the contractors' and disbursers' ledger, submitted to Audit by the Divisional Officer, are required to pass through the Conservator's hands, *vide* Articles 72 to 74. 448A-54 (ii).

NOTE.—It is optional with the local Government to retain the procedure described under which the accounts are sent through the Conservator.

77. Under the authority of the local Government, the Conservator may, during his absence from head-quarters, delegate all or a portion of his duties with regard to the control of the accounts to the gazetted officer in charge of his office. 448A-54 (iii).

78. All letters which issue from the Conservator's office sanctioning expenditure or appointments must be signed by the Conservator himself or by the gazetted officer in charge of his office but not by the head clerk or other office employé. 448A-54 (iv).

79. The procedure for dealing with Objection Statements is described in Chapter X.